

Example 2: BOE letter

STATE OF CALIFORNIA
STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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CAROLE MCGIBEN
First District, San Francisco
BILL LEONARD
Second District, Ontario
CLAUDE PARFISH
Third District, Long Beach
JOHN CHANG
Fourth District, Los Angeles
STEVE WESTLY
State Controller, Sacramento
TIMOTHY W. BOYER
Interim Executive Director

January 14, 2004

BOE Account No. WR MT
App.Id. USBR

Dear Feepayer:

On January 8, 2004, a Notice of Determination (billing) was mailed to your attention for Water Rights Fees owed to the State Water Resources Control Board (SWRCB). The amount of the billing as determined by the SWRCB is correct, however, the Information Concerning Determinations included on the face of the billing was in error. If you are in disagreement with the billing you should file a Petition for Reconsideration with the SWRCB rather than a Petition for Redetermination with the State Board of Equalization (BOE). The correct instruction is printed on the back of this letter.

If you plan to petition the SWRCB for reconsideration, the SWRCB must receive the petition by Saturday, February 7, 2004. Petitions for Redetermination submitted to the BOE will be acknowledged by the BOE and forwarded to the SWRCB as Petitions for Reconsideration. If you have any questions concerning the billing or how to request reconsideration from the SWRCB, please contact the SWRCB at (916) 341-5128

State Board of Equalization

This letter was mailed by the Board of Equalization (BOE) to provide correct instructions for filing a Petition for Reconsideration.

Information Concerning Determinations

A person against whom a determination is made or any person directly interested may petition for reconsideration with the State Water Resources Control Board within 30 days from the date shown at the top of this notice. The State Water Resources Control Board must receive the Petition for Reconsideration by the 30th day. A Petition for Reconsideration must be in writing and state the specific grounds upon which it is founded, including an explanation why the petitioner believes that the amount of the fee has been miscalculated.

Anyone filing a petition should be prepared to submit documentary evidence to support the specific grounds upon request. All Petitions for Reconsideration must be mailed to the following address:

*State Water Resources Control Board, Division of Water Rights
P.O. Box 2000, Sacramento, CA 95812-2000*

Petitions for Reconsideration are governed by Chapter 4 (commencing with Section 1120) of Part 1 of Division 2 of the Water Code and Article 12 (commencing with Section 768) of Chapter 2 of Division 3 of Title 23 of the California Code of Regulations. The California Water Code and California Code of Regulations may be found at http://www.swrcb.ca.gov/water_laws/.

The filing of a petition will not prevent the accrual of interest. The application of additional penalty referred to above would be deferred until 30 days after the date of a Notice of Redetermination. Prompt payment of undisputed portions of the liability should be made. This will prevent accrual of additional interest thereon and will not in any way affect the protested portions.

Note: This billing was issued by the State Board of Equalization (BOE) on behalf of the State Water Resources Control Board. Payment should be sent to the BOE in the enclosed envelope.